IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 1ST JANUARY 2007 / 11TH POUSHA 1928

OP.No. 8308 of 2001(L)

PETITIONER:

SOUDHA C.K., AGED 46 YEARS, WIFE OF P.C.ABU, CHIRAKKAL HOUSE, K.S.H.B., PULLAZHI P.O., THRISSUR DISTRICT.

BY ADV. SRI.P.GOPAKUMARAN NAIR
SRI.C.S.DIAS

RESPONDENTS:

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1. **STATE OF KERALA, REP.BY DISTRICT COLLECTOR, THRISSUR.**

2. **DEPUTY TAHSILDAR (R.R)THRISSUR.**

3. **VILLAGE OFFICER, ARANATTUKARA VILLAGE, THRISSUR DISTRICT**

* **4TH RESPONDENT IMPLEADED**

4. **P.C.ABU , AGED 52 YEARS, S/O.MOHAMMED HAJI, CHIRAKKAL HOUSE, K.S.H.B., COLONY, PULLAZHI P.O. THRISSUR DISTRICT.**

*** ADDL.4TH RESPONDENT IS IMPLEADED AS PER ORDER DT.1.1.2007 ON CMP. NO. 4679/2001.**

BY GOVERNMENT PLEADER SMT. D.P.RENU.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 01/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. NO.13358/2001 IN OP. NO.8308/2001

DISMISSED

1.1.2007 **SD/- P.R.RAMAN, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE RELEVANT PAGES OF THE RATION CARD IN THE NAME OF THE PETITIONER.

EXT.P2:- COPY OF THE OWNERSHIP CERTIFICATE OF HOUSE NO.X/159-L ISSUED BY THE EXECUTIVE OFFICER OF AYYANTHOLE PANCHAYAT IN FAVOUR OF THE PETITIONER.

EXT.P3:- COPY OF THE DEMAND NOTICE NO.RR9-80/2001/97 ISSUED BY THE SPL.DY.TAHSILDAR (R.R), THRISSUR TO THE PETITIONER.

EXT.P4:- COPY OF THE JUDGMENT IN OS. NO.2596/97 OF THE MUNSIFF'S COURT, THRISSUR.

/TRUE COPY/

tss

P.R.RAMAN, J.

O.P NO. 8308 OF 2001

Dated this the 1st day of January, 2007

J U D G M E N T

Petitioner challenges Exhibit P3 notice issued under Section 7 of the Revenue Recovery Act demanding an amount of Rs.11,753/- being the arrears of sales tax due from the defaulter namely Trichur Industries and Supplies. According to the petitioner the properties are threatened to be attached pursuant to Exhibit P3 demand. Admittedly, the defautlers name shown is Trichur Industries and Supplies whereas the petitioner is one Soudha C.K. Hence if any proceedings are initiated against the properties belonging to the petitioner, petitioner can well approach the District Collector for lifting the attachment. Atpresent it is too premature since the very demand is raised only against the concerned sales tax assessee and not against the petitioner. Exhibit P3 is also not an attachment order issued. Hence, if any proceedings are initiated against petitioner's property, it is open to the petitioner to approach the District Collector as aforesaid.

Leaving open such right to the petitioner, the writ petition is dismissed.

P.R.RAMAN, JUDGE

Rp